

# **PRIOR YEAR ACCOUNTS**

- Resolve Outstanding 1512's, 1910's, 1930's, and 1960's
- Monitor Expenditures
- Work Active Document List (ADL)
- Deobligate Funds and Return to Claimancy
- Subject to U.S. Code Section 1517

# **PROBLEM DISBURSEMENTS**

- Unmatched Disbursement (UMD) Definition
- Negative Unliquidated Obligation (NULO) Definition
- ASN (FM&C) Guidance & Procedures

# **UNMATCHED DISBURSEMENT (UMD) DEFINITION**

- UMD: Accounting Office has received the payment record (disbursement) but cannot identify it to all the accounting data elements subject to the edit criteria of the accounting system. For example these edits may include Document Number, FY, Appropriation, Subhead, Bureau Control Number, and Accounting Classification Reference Number (ACRN).

# **NEGATIVE UNLIQUIDATED OBLIGATION (NULO) DEFINITION**

- NULO: Payment record (disbursement) matches all accounting data elements established in the edit criteria of the accounting system, (e.g., Document Number, FY, Appropriation, Subhead, ACRN), but exceeds the recorded obligation amount.

# **ASN (FM&C) GUIDANCE AND PROCEDURES**

- 28 Feb 95 - Documentation Requirements to Resolve NULOs on DFAS Paid Contracts
- 2 Mar 95 - Responsibilities and Procedures for Resolving Negative Problem Disbursements
- 3 Aug 95 - Recording Obligations for Problem Disbursements
- 7 Dec 95 - Review of Obligations Reporting Format
- 29 Apr 96 - Revise Approval Level for Discontinuance of Research on NULOs & UMDs